

FEB15'05 at 10:00 AM

UNITED STATES BANKRUPTCY COURT  
FOR THE  
DISTRICT OF MASSACHUSETTS  
EASTERN DIVISION

In re

Chapter 7

Bonnie E. Mills

Case No. 03-14898-WCH

FINAL APPLICATION FOR FEE AND EXPENSES OF  
ACCOUNTANT FOR THE CHAPTER 7 TRUSTEE

We, Verdolino & Lowey, P.C., having been employed as ACCOUNTANTS FOR THE TRUSTEE in the above entitled case, and as such having rendered the services described in the itemized bill annexed hereto and having actually incurred the expenses set forth therein, hereby request that we be allowed the sum of \$620.00 for said services and \$41.75 for out-of-pocket expenses for a total of \$661.75 be paid from the Debtor's Estate.

We hereby state that the compensation, fee and allowance herein claimed belongs wholly to us and will not be divided, shared or pooled, directly or indirectly with any other person or firm.

This application is made under the penalty of perjury.

Dated: August 27, 2004

  
Verdolino & Lowey, P.C.  
Craig R. Jalbert, CIRA  
124 Washington Street  
Foxboro, MA 02035  
Telephone (508) 543-1720

ORDER

Upon consideration of the within application, notice of the pendency thereof having been given to creditors, IT IS HEREBY ORDERED that an allowance of \$ \_\_\_\_\_ for services and \$ \_\_\_\_\_ for expenses be and hereby is made to the applicant and that the same may be paid from the funds of the debtor estates.

Dated:

\_\_\_\_\_  
United States Bankruptcy Judge

FEB 25 2005 AMERICAN BANKERS ASSOCIATION

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MASSACHUSETTS  
(EASTERN DIVISION)

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In re  
Bonnie E. Mills,  
Debtors.  
\*\*\*\*\*

\* Chapter 7

\* Case No. 03-14898-WCH

**TRUSTEE'S APPLICATION FOR  
AUTHORITY TO EMPLOY ACCOUNTANT**

David B. Madoff (the "Trustee"), the Chapter 7 trustee of Bonnie E. Mills (the "Debtor"), hereby applies for authority to employ the accounting firm of Verdolino & Lowey, P.C. (the "Firm") as his accountant in this Chapter 7 case. As grounds therefor, the Trustee states:

1. The Trustee was appointed as trustee in this case on June 9, 2003.
2. Section 327 of the Bankruptcy Code authorizes the Trustee to employ an accountant with the approval of this Court.
3. The Trustee will need the advice of an accountant on all accounting matters affecting the Debtor's estate, including but not limited to the filing of tax returns. The Firm has extensive experience in bankruptcy accounting and is well-qualified to assist the Trustee in this case.
4. To the best of the Trustee's knowledge, the Firm does not hold or represent any interest adverse to the Debtor, and is disinterested with respect to the Debtor.
5. To the best of the Trustee's knowledge, the Firm has no connection with the Debtor, creditors, other parties in interest, or their attorneys or accountants, except that the Firm may serve as a professional person in other matters, wholly unrelated to the Debtor or this case,

Approved

#12-1

UNITED STATES BANKRUPTCY COURT  
FOR THE FEBR15/05 AM 10:00:16PM  
DISTRICT OF MASSACHUSETTS  
EASTERN DIVISION

In re

Chapter 7

Bonnie E. Mills

Case No. 03-14898-WCH

SUMMARY OF SERVICES OF ACCOUNTANTS FOR TRUSTEE

The accountant provided tax return preparation and other services for the Trustee in the above referenced case. As a result, the Accountants prepared, including all necessary research and record keeping, the fiscal year ended August 31, 2004 U.S. Income Tax Return for Estates and Trusts (Form 1041) and the Massachusetts Fiduciary Income Tax Return (Form 2), a transmittal letter to the respective taxing authorities requesting expedited review of each return and filing instructions for the Trustee.

A summary of the hours and fees incurred in performing the aforementioned work is as follows:

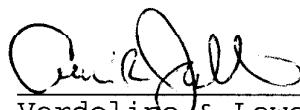
<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Craig R. Jalbert <sup>1</sup>	Income tax preparation	0.2	\$ 59.00
Beth Walmsley	Income tax preparation	2.6	351.00
Jane Morris	Correspondence	0.5	62.50
Craig R. Jalbert	Fee App. Preparation	0.5	147.50
	Total fees		\$ 620.00

<sup>1</sup> Mr. Jalbert's hourly billing rate was increased from \$210.00 to \$235.00 on September 1, 2001 to \$275.00 on September 1, 2002 and to \$295.00 on September 1, 2003. Ms. Morris' rate was increased from \$95 to \$105.00 on September 1, 2001 to \$115.00 at September 1, 2002 and to \$125.00 at September 1, 2003.

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Exhibit I, attached hereto, are the biographies of the individuals performing the aforementioned services for the Trustee and Exhibit II is the detail of out-of-pocket expenses.

Dated: August 27, 2004



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Craig R. Jalbert, CIRA  
124 Washington Street  
Foxboro, MA 02035  
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Exhibit I

Bonnie E. Mills  
Chapter 7  
Case No. 03-14898-WCH

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Selected Biographical Data of Accountants

Craig R. Jalbert - Principal; Verdolino & Lowey, P.C. Certified Public Accountants

Graduate of Boston College, Bachelor of Science degree in Accountancy with honors. In public accounting since 1983. Worked in the Boston office of Arthur Andersen & Co. in the commercial audit division for four years, with a wide variety of client experience including real estate and manufacturing companies. Has been and currently is Principal of Verdolino & Lowey, P.C. (and its predecessors) since 1987 with primary responsibility for all tax and bankruptcy engagements.

Beth Walmsley - Staff Tax Accountant; Verdolino & Lowey, P.C., Certified Public Accountants

Beth Walmsley joined Verdolino & Lowey, P.C. in 2003 as a Staff Accountant. Her current duties include tax preparation of individuals, corporations, partnerships and trusts. Prior to joining Verdolino & Lowey, P.C., Beth had worked in several jobs in the accounting field doing: audits; accounting and bookkeeping; and, tax return preparation since 1999. Beth graduated from Bryant College with a Bachelor of Science in Business Administration, majoring in Accounting and a minor in Legal Studies May 2000.

Jane P. Morris - Tax Preparer and Bookkeeper;  
Verdolino & Lowey, P.C., Certified Public Accountants

Graduate of Mary Washington College of the University of Virginia. Is licensed as an Enrolled Agent and has worked at Verdolino & Lowey, P.C. since 1995 doing tax return preparation and bookkeeping. Worked for four years as an assistant to Stephen F. Carr, CPA preparing tax returns and performing bookkeeping and accounting services and six years for H&R Block preparing tax returns.

Exhibit II

Bonnie E. Mills  
Chapter 7  
Case No. 03-14898-WCH

Detail of Necessary Out-of-Pocket Expenses

Postage and delivery	\$ 21.89
Photocopying (\$.15 per copy)	15.15
Communication and facsimile	<u>4.71</u>
Total necessary out-of-pocket expenses	\$ <u>41.75</u>